

**INDUCTOR FORMED BETWEEN TWO LAYOUT LAYERS**

Appl. No.	:	10/605,521	Confirmation No.	2520
Applicant	:	Jay Yu, Jimmy Hsu, Nicole Li		
Filed	:	October 6, 2003		
TC/A.U.	:	2811		
Examiner	:	Nadav, Ori		
Docket No.	:	VIAP0086USA0		
Customer No.	:	27765		

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Commissioner for Patents  
P.O. Box 1450  
Alexandria VA 22313-1450

**INTRODUCTORY COMMENTS**

In response to the Office action of August 18, 2004, please amend the above-identified application as follows:

- 5 **Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks**, these detailing and providing supporting arguments for the amendments herein, begin on page 5 of this paper.

No new matter is introduced.